IN THE SPECIFICATION

Please replace the paragraph beginning at page 3, line 17, which starts with "To achieve", with the following amended paragraph:

--- To achieve the above object, there is provided a tilt steering apparatus for a vehicle, including: a lower steering shaft of which low end being mounted with a steering gear; an upper steering shaft of which top end being mounted with a steering wheel; a universal joint for jointing that joints a top end of the lower steering shaft with a low end of the upper steering shaft; a lower column member fixed to a vehicle body for supporting to support the lower steering shaft to be movable; an upper column member for supporting that supports the upper steering shaft to be movable; and a tilt lock mechanism for tilt locking that tilt-locks the upper column member to the lower column member, wherein the tilt lock mechanism includes a fixed gear attached to the lower column member; a movable gear attached to the upper column member in such a manner to be movable; a female screw attached to the upper column member; a feed screw bar locked to the female screw for tooth-locking to tooth-lock the movable gear to the fixed gear by pressing the movable gear; and an operating member for rotating that rotates the feed screw bar.---

Please replace the paragraph beginning at page 4, line 9, which starts with "In this embodiment", with the following amended paragraph:

---In this embodiment, the movable gear is composed of comprises a concave

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groove and an opening portion whose width is smaller than that of the concave groove, being and is interconnected with the concave groove; and the feed screw bar is composed of comprises a flange to be inserted in the concave groove, and a connecting portion for connecting that connects the flange to the feed screw bar while being disposed at the opening portion.---

Please replace the paragraph beginning at page 4, line 14, which starts with "Preferably", with the following amended paragraph:

---Preferably, the operating member is composed of comprises a tilt lever attached to the upper column member in such a manner to be movable, a driving gear attached to one end of the tilt lever, and a driven gear fixed to the feed screw bar, being and toothed to the driving gear.---

Please replace the paragraph beginning at page 4, line 21, which starts with "Another", with the following amended paragraph:

---Another aspect of the present invention provides a tilt steering apparatus for a vehicle, including: a lower steering shaft of which low end being mounted with a steering gear; an upper steering shaft of which top end being mounted with a steering wheel; a universal joint for jointing that joints a top end of the lower steering shaft with a low end of the upper steering shaft; a lower column member fixed to a vehicle body for supporting that supports the lower steering shaft to be movable; an upper column member for supporting that supports the upper steering shaft to be movable; and a tilt lock mechanism

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for tilt locking that tilt-locks the upper column member to the lower column member, wherein the tilt lock mechanism includes a fixed gear attached to the upper column member; a movable gear attached to the lower column member in such a manner to be movable; a female screw attached to the lower column member; a feed screw bar locked to the female screw for tooth-locking that tooth-locks the movable gear to the fixed gear by pressing the movable gear; and an operating member for rotating that rotates the feed screw bar.---